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# GOVERNMENT GAZETTE

## BOLETIM OFICIAL

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### GOVERNMENT OF INDIA

#### MINISTRY OF EXTERNAL AFFAIRS

#### The Taxation Laws (Extension to Union Territories) Regulation, 1963

No. 3 of 1963

Promulgated by the President in the Fourteenth Year of the Republic of India.

A Regulation to extend certain laws relating to taxation to the Union territories of Dadra and Nagar Haveli, Goa, Daman and Diu, and Pondicherry and for matters connected therewith.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by him: —

1. (1) This Regulation may be called the Taxation Laws (Extension to Union Territories) Regulation, 1963. Short title and commencement.

(2) It shall come into force on the 1st day of April, 1963.

2. In this Regulation, unless the context otherwise requires, — Definitions.

(a) "Act" means an Act specified in the Schedule;

(b) "Union territory" means any of the Union territories of Dadra and Nagar Haveli, Goa, Daman and Diu, and Pondicherry.

3. (1) The Acts specified in Part I of the Schedule shall extend to, and come into force in, each of the Union territories of Dadra and Nagar Haveli, Goa, Daman and Diu, and Pondicherry on the 1st day of April, 1963, subject to the modifications, if any, specified in that Part.

Extension with amendments of certain taxation laws to the Union territories and their commencement therein.

(2) The Acts specified in Part II of the Schedule shall extend to, and come into force in, the Union territories of Goa, Daman and Diu, and Pondicherry on the 1st day of April, 1963, and shall, in their application to those territories and the Union territory of Dadra and Nagar Haveli, be subject to the modifications, if any, specified in that Part.

(3) Any reference in the provisions of any Act referred to in sub-section (1) or sub-section (2) to the commencement thereof shall, in relation to a Union territory, be construed as a reference to the 1st day of April, 1963.

Repeal and savings.

4. (1) Any law in force in a Union territory corresponding to any Act specified in the Schedule shall stand repealed on the 1st day of April, 1963.

(2) Notwithstanding the repeal by sub-section (1) of any law referred to therein, that law shall continue to have effect in the Union territory for the purposes of the levy, assessment and collection of any tax or duty leviable under such law before the 1st day of April, 1963, except in so far as the income (including profits and gains) or property in respect of which such tax or duty is leviable is liable to assessment under any Act specified in the Schedule for the assessment year commencing on the 1st day of April, 1963, or for any subsequent year, and for any other purpose whatsoever connected with or incidental to such levy, assessment and collection:

Provided that any reference in any such law to an officer, authority, tribunal or court shall be construed as a reference to the corresponding officer, authority, tribunal or court appointed or constituted by or under the corresponding Act specified in the Schedule and if any question arises as to who the corresponding officer, authority, tribunal or court is, the decision of the Central Government thereon shall be final.

(3) Without prejudice to the provisions contained in sub-section (2), section 6 of the General Clauses Act, 1897, shall apply in relation to the repeal of any law referred to in sub-section (1) as if the law so repealed had been an enactment within the meaning of section 6 of that Act. 10 of 1897.

Extension of rules, orders, etc.

5. All rules, notifications and orders made or issued under the provisions of any Act shall, in so far as they do not extend to, and are not in force in, a Union territory immediately before the 1st day of April, 1963, extend to, and come into force in, that Union territory as from that date.

Rules of construction.

6. (1) In any Act or in any of the rules, notifications or orders made or issued thereunder, any reference to any provision of law not in force or to any functionary not in existence in a Union territory shall be construed as a reference to the corresponding law in force or to the corresponding functionary in existence in that Union territory:

Provided that —

- (i) if any question arises as to who such functionary is, or
- (ii) if there is no such corresponding functionary,

the Central Government shall decide as to who such functionary will be and its decision shall be final.

(2) For the purpose of facilitating the application in relation to a Union territory of any Act or any rule, notification or order made or issued thereunder, any court or other authority may construe it in such manner, not affecting the substance, as may be necessary or proper to adapt it to the matter before the court or other authority.

Power to remove difficulties.

7. If any difficulty arises in giving effect in any Union territory to the provisions of any Act, or of any rule, notification or order made or issued thereunder, the Central Government may, by general or special order published in the Official Gazette, make such provisions or give such directions as appear to it to be expedient or necessary for the removal of the difficulty.

#### THE SCHEDULE

##### Part I

[See section 3(1)]

Year	No.	Short title	Modifications
1	2	3	4
1926	3	The Government Trading Taxation Act, 1926.	...

1949	22	The Payment of Taxes (Transfer of Property) Act, 1949.	...
1953	34	The Estate Duty Act, 1953.	<p>In section 2, after clause (9), insert —</p> <p>“(9A) “High Court”, in relation to the Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu, means the High Court at Bombay;”.</p> <p>In clause (d) of sub-section (I) of section 3, insert at the end —</p> <p>“and as if the Union territories of Dadra and Nagar Haveli, Goa, Daman and Diu, and Pondicherry had always been part of India”.</p> <p>In sub-section (I) of section 5, after the words “First Schedule to this Act”, insert “and in the Union territories of Dadra and Nagar Haveli, Goa, Daman and Diu, and Pondicherry”.</p>
1957	27	The Wealth-tax Act, 1957.	<p>In section 2 —</p> <p>(i) in clause (h), omit the word “and” at the end of sub-clause (i) and after sub-clause (ii), insert —</p> <p>“(iii) a company within the meaning of any law relating to companies for the time being in force in the Union territory of Dadra and Nagar Haveli, Goa, Daman and Diu, or Pondicherry and any association in any such Union territory, whether incorporated or not, which is declared by general or special order of the Board to be a company for the purposes of this Act;”;</p> <p>(ii) after clause (i), insert —</p> <p>“(ia) “High Court”, in relation to the Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu, means the High Court at Bombay;”;</p> <p>(iii) after clause (k), insert —</p> <p>“(ka) “India” shall be deemed to include the Union territories of Dadra and Nagar Haveli, Goa, Daman and Diu, and Pondicherry—</p> <p>(i) as respects any period, for the purposes of section 6; and</p> <p>(ii) as respects any period included in the year ending with the valuation date, for the purpose of making any assessment for the assessment year commencing on the 1st day of April, 1963, or for any subsequent year;”.</p> <p>In section 4, after sub-section (4), insert —</p> <p>“(4A) Notwithstanding anything in sub-section (4), nothing contained in clause (a) of sub-section (I) shall apply to any such transfer as is referred to therein made before the 1st day of April, 1963, by an individual who but for the extension of this Act to the Union territories of Dadra and Nagar Haveli, Goa Daman and Diu, and Pondicherry, would not have been an assessee, and the value of any assets so transferred shall not be included in the computation of his net wealth”.</p> <p>In section 44, after the words «or a legal practitioner or a chartered accountant», insert «or any person who before the coming into force of this Act in</p>

the Union territory of Dadra and Nagar Haveli, Goa, Daman and Diu, or Pondicherry attended before an Income-tax authority in the said territory on behalf of any assessee otherwise than in the capacity of an employee or relative of that assessee.».

After section 46, insert —

«46A. *Power to make exemption, etc. in relation to certain Union territories.*—If the Central Government considers it necessary or expedient so to do for avoiding any hardship or anomaly or removing any difficulty that may arise as a result of the application of this Act to the Union territories of Dadra and Nagar Haveli, Goa, Daman and Diu, and Pondicherry, or in the case of the Union territory of Pondicherry, for implementing any provision of the Treaty of Cession concluded between France and India on the 28th day of May, 1956, that Government may, by general or special order, make an exemption, reduction in rate or other modification in respect of wealth-tax in favour of any class of assets or in regard to the whole or any part of the net wealth of any assessee or class of assesseees:

Provided that the power conferred by this section shall not be exercisable after the 31st day of March, 1967, except for the purpose of rescinding an exemption, reduction or modification already made.».

1958 18 The Gift-tax-Act, 1958.

In section 2 —

(i) for clause (vii), substitute —

‘(vii) “company” means a company as defined in section 3 of the Companies Act, 1956, and includes —

(a) a foreign company within the meaning of section 591 of that Act; and

(b) a company within the meaning of any law relating to companies for the time being in force in the Union territory of Dadra and Nagar Haveli, Goa, Daman and Diu, or Pondicherry and any association in any such Union territory whether incorporated or not which is declared by general or special order of the Board to be a company for the purposes of this Act;’;

(ii) after clause (xiii), insert —

‘(xiiiia) territories to which this Act extends shall be deemed to include the Union territories of Dadra and Nagar Haveli, Goa, Daman and Diu, and Pondicherry —

(a) as respects any period for the purposes of section 5; and

(b) as respects any period included in the previous year, for the purposes of making any assessment for the assessment year commencing on the 1st day of April, 1963, or for any subsequent year;’.

In section 28B, after clause (v), insert —

'(vi) in relation to the Union territory of Pondichery, the High veli and Goa, Daman and Diu, the High Court at Bombay;

(vii) in relation to the Union territory of Pondicherry, the High Court at Madras'.

After section 46, insert —

"46A. *Power to make exemption, etc., in relation to certain Union territories.*— If the Central Government considers it necessary or expedient so to do for avoiding any hardship or anomaly or removing any difficulty that may arise as a result of the application of this Act to the Union territories of Dadra and Nagar Haveli, Goa, Daman and Diu, and Pondicherry, or in the case of the Union territory of Pondicherry, for implementing any provision of the Treaty of Cession concluded between France and India on the 28th day of May, 1956, the Central Government may, by general or special order, make an exemption, reduction in rate or other modification in respect of gift-tax in favour of any class of gifts or in regard to the whole or any part of the gifts made by any assessee or class of assesseees:

Provided that the power conferred by this section shall not be exercisable after the 31st day of March, 1967, except for the purpose of rescinding an exemption, reduction or modification already made."

### Part III

[See section 3(2)]

Year	No.	Short title	Modifications
1	2	3	4
1961	43	The Income-tax Act, 1961.	<p>In section 2—</p> <p>(i) after clause (25), insert —</p> <p>'(25A) "India" shall be deemed to include the Union territories of Dadra and Nagar Haveli, Goa, Daman and Diu, and Pondicherry,—</p> <p>(a) as respects any period, for the purposes of section 6; and</p> <p>(b) as respects any period included in the previous year, for the purposes of making any assessment for the assessment year commencing on the 1st day of April, 1963, or for any subsequent year;'</p> <p>(ii) in clause (26) —</p> <p>(a) in sub-clause (i), for the brackets and words "(other than the State of Jammu and Kashmir)", substitute "[other than the State of Jammu and Kashmir and the Union territories specified in sub-clause (iii) of this clause]";</p>

Year	No.	Short title	Modifications
1	2	3	4
			<p>(b) after sub-clause (ii), insert —</p> <p>“(iii) in the case of any of the Union territories of Dadra and Nagar Haveli, Goa, Daman and Diu, and Pondicherry, a company formed and registered under any law for the time being in force in that Union territory;”.</p> <p>In section 269, omit the word “and” at the end of clause (iv) and after clause (v), insert —</p> <p>“(vi) in relation to the Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu, the High Court at Bombay; and</p> <p>(vii) in relation to the Union territory of Pondicherry, the High Court at Madras”.</p> <p>In section 288, in sub-section (2), after clause (vi), insert —</p> <p>“(via) any person who, before the coming into force of this Act in the Union territory of Dadra and Nagar Haveli, Goa, Daman and Diu, or Pondicherry, attended before an Income-tax authority in the said territory on behalf of any assessee otherwise than in the capacity of an employee or relative of that assessee; or”.</p> <p>After section 294, insert —</p> <p>“294A. <i>Power to make exemption, etc., in relation to certain Union territories.</i>— If the Central Government considers it necessary or expedient so to do for avoiding any hardship or anomaly or removing any difficulty that may arise as a result of the application of this Act to the Union territories of Dadra and Nagar Haveli, Goa, Daman and Diu, and Pondicherry, or in the case of the Union territory of Pondicherry, for implementing any provision of the Treaty of Cession concluded between France and India on the 28th day of May, 1956, that Government may, by general or special order, make an exemption, reduction in rate or other modification in respect of income-tax or super-tax in favour of any assessee or class of assessee or in regard to to the whole or any part of the income of any assessee or class of assessee:</p> <p>Provided that the power conferred by this section shall not be exercisable after the 31st day of March, 1967, except for the purpose of rescinding an exemption, reduction or modification already made.”.</p>
1961	46	The Voluntary Surrender of Salaries (Exemption from Taxation) Act, 1961.	..

S. RADHAKRISHNAN,  
President.

R. C. S. SARKAR,  
Secy. to the Govt. of India.

# GOVERNMENT OF GOA, DAMAN AND DIU

## ORDER

In exercise of the powers conferred by clause 2 and 3 of the Goa, Daman and Diu (Administration) Removal of Difficulties Order, 1962, and notwithstanding anything to the contrary contained in any law for the time being in force within this territory, I hereby make the following order:

A period of grace of six months is granted as from the date of the publication of this Order in the Government Gazette, during which the payment of debts due to «Caixa Económica de Goa», for the recovery of which suits are in progress at the various Fiscal Courts, shall be effected without any additional costs, including stamp duty due in fiscal proceedings other than interest and other incidental expenses, which shall be recovered with the said debts.

*P. J. Fernandes*

Administrator of Goa, Daman and Diu  
Panjim, 30th April, 1963.

## Notification

CDP/VPT/69/63/10330

(Rules regulating notice of a vacancy in the office of a Sarpanch, Deputy Sarpanch or members of Panchayats)

In exercise of the powers conferred by clause (r) of Sub-Section 2 of section 65 of the Goa, Daman and Diu Village Panchayats Regulation, 1962, the Administrator is hereby pleased to make the following Rules:

1. Short title: These rules may be called the Goa, Daman and Diu Village Panchayats Rules regulating notice of a vacancy in the office of a Sarpanch, Deputy Sarpanch or members of Panchayats, 1963.

2. The notice of a vacancy in the office of Sarpanch, Deputy Sarpanch or member shall be given to the Lieutenant Governor in the Territory of Goa and to the Collector of Daman and to the Civil Administrator Diu in the case of Daman and Diu respectively within fifteen days of such vacancy, by the Secretary of the Panchayat. In the absence of the Secretary, such notice shall be given:

- (i) by the Sarpanch, in the case of a vacancy in the office of the Deputy Sarpanch.
- (ii) by the Deputy Sarpanch, in the case of a vacancy in the office of a Sarpanch and
- (iii) by the Sarpanch, or in his absence by the Deputy Sarpanch, in the case of a vacancy in the office of a member.

A copy of the notice shall be sent to the Civil Administrator of District and to the Block Development Officer.

3. The notice shall state (i) the date of the vacancy, (ii) the cause of the vacancy and (iii) the date on which the term of office of the members expires.

*P. J. Fernandes*

Administrator of Goa, Daman and Diu  
Panjim, 3rd May, 1963.

(Tradução)

# GOVERNO DE GOA, DAMÃO E DIO

## Portaria

Usando das faculdades conferidas pelos n.ºs 2 e 3 de «The Goa, Daman and Diu (Administration) Removal Difficulties Order, 1962», e sem embargo do disposto em qualquer lei presentemente em vigor neste território, determino o seguinte:

É concedido um prazo especial de seis meses a contar da publicação da presente portaria, durante o qual as dívidas à Caixa Económica de Goa, para cuja cobrança prosseguem os processos executivos em diversos Juízos Fiscais, serão cobradas sem mais encargos, à excepção de juros de mora e outras despesas incidentais que serão cobrados com as mesmas dívidas.

*P. J. Fernandes*

Administrador de Gov., Damão e Dio  
Pangim, 30 de Abril de 1963.

## Portaria

CDP/VPT/69/63/10330

(Normas a que deve obedecer a comunicação a ser feita quanto a qualquer vaga dos cargos de presidente, vice-presidente ou vogal dos Panchayats)

No uso das faculdades conferidas pela alínea (r) do § 2.º do artigo 65.º da Lei de Panchayats Aldeanos de Goa, Damão e Dio, de 1962, o Administrador promulga as seguintes normas:

1. Designação: Estas normas denominar-se-ão «Normas a que deve obedecer a comunicação a ser feita quanto a qualquer vaga dos cargos de presidente, vice-presidente ou vogal dos Panchayats Aldeanos de Goa, Damão e Dio, de 1963».

2. O secretário do Panchayat deverá comunicar ao Governador-tenente, no território de Goa, ao Collector de Damão e ao Administrador Civil de Dio, tratando-se de Damão e Dio, respectivamente, a existência de qualquer vaga dos cargos de presidente, vice-presidente ou vogal dos Panchayats, no prazo de 15 dias contados da data da verificação da vacatura. No impedimento do secretário do Panchayat tal comunicação deverá ser feita:

- (i) pelo presidente, tratando-se da vaga do cargo de vice-presidente;
- (ii) pelo vice-presidente, tratando-se da vaga do cargo de presidente; e
- (iii) pelo presidente ou, no seu impedimento, pelo vice-presidente, tratando-se de qualquer vaga de vogal.

Uma cópia da comunicação deverá ser enviada ao Administrador Civil do Distrito e ao Block Development Officer.

3. Da referida comunicação deverá constar: (i) a data da vacatura, (ii) os motivos que determinaram a vaga e (iii) a data em que termina o período do mandato dos vogais.

*P. J. Fernandes*

Administrador de Goa, Damão e Dio  
Pangim, 3 de Maio de 1963.

**ORDER**

In exercise of the powers conferred by clause 2 and 3 of «The Goa, Daman and Diu (Administration) Removal of Difficulties Order, 1962» and notwithstanding anything to the contrary contained in any law for the time being in force within this Territory, I hereby make the following order:

When any Government servant belonging to the Fazenda Cadre holds, on an acting basis, the immediately higher post, for which the exercise of the service commissions referred to under Ministry Order no. 11 370, dated 31-5-1946, is not attributed, this Government servant is considered automatically out of the concerned scale in which he has been included, provided that he is senior to the rest belonging to the same category.

*P. J. Fernandes*

Administrator of Goa, Daman and Diu

Panjim, 6th May, 1963.

**Portaria**

No uso das faculdades conferidas pelos n.ºs 2 e 3 de «The Goa, Daman and Diu (Administration) Removal of Difficulties Order, 1962» e sem embargo do disposto em qualquer lei presentemente em vigor neste território, determino o seguinte:

Quando qualquer funcionário dos Serviços de Fazenda e Contabilidade, estiver ocupando, interinamente, cargo de categoria imediatamente superior, a que não esteja atribuído o exercício de comissões remuneradas de serviço a que se refere a Portaria Ministerial n.º 11 370, de 31 de Maio de 1946, considerará-se automaticamente fora da escala em que estiver incluído, uma vez que seja mais antigo do que os restantes da mesma categoria.

*P. J. Fernandes*

Administrador de Goa, Damão e Diu

Pangim, 6 de Maio de 1963.